UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

SPECIAL SITUATIONS FUND III QP, L.P.; SPECIAL SITUATIONS CAYMAN FUND, L.P.; COLUMBIA PACIFIC OPPORTUNITY FUND, L.P.; FIR TREE VALUE MASTER FUND, L.P.; FIR TREE CAPITAL OPPORTUNITY MASTER FUND, L.P.; LAKE UNION CAPITAL FUND : L.P.; LAKE UNION CAPITAL TE FUND L.P.; ASHFORD CAPITAL MANAGEMENT, INC.; ZS EDU L.P.; MRMP MANAGERS LLC; WHI : GROWTH FUND QP, LP; DOUGLAS N. : WOODRUM; ROBERT A. HORNE; HOWARD S. : BERL; BRIGHTLIGHT CAPITAL PARTNERS : LP; and TORTUS CAPITAL MASTER FUND, LP. :

No. 1:13-cv-01094 (ER)

ECF CaseDocument Electronically Filed

Plaintiffs,

v.

DELOITTE TOUCHE TOHMATSU CPA, LTD.; DELOITTE & TOUCHE LLP; ANTONIO SENA; JUSTIN TANG; YIN JIANPING; RICHARD XUE; MICHAEL SANTOS, JOHN AND JANE DOES 1-10; and ABC CORPS. 1-10.

Defendants.

NOTICE OF APPEAL

NOTICE IS HEREBY GIVEN that the plaintiffs in this action, Special Situations Fund III QP, L.P.; Special Situations Cayman Fund, L.P.; Columbia Pacific Opportunity Fund, L.P.; Fir Tree Value Master Fund, L.P.; Fir Tree Capital Opportunity Master Fund, L.P.; Lake Union Capital Fund L.P.; Lake Union Capital TE Fund L.P.; Ashford Capital Management, Inc.; ZS Edu L.P.; MRMP Managers LLC; WHI Growth Fund QP, LP; Douglas N. Woodrum; Robert A. Horne; Howard S. Berl; Brightlight Capital Partners LP; and Tortus Capital Master Fund, LP, (collectively, "Plaintiffs"), hereby appeal to the United States Court of

Appeals for the Second Circuit from the Opinion and Order entered in this action on March 31, 2015 [Docket #63] denying Plaintiffs' motion for leave to file the Second Amended Complaint, and the prior Order entered in this action on July 21, 2014 [Docket #42] dismissing Plaintiffs' amended complaint as to defendants Deloitte & Touche LLP and Deloitte Touche Tohmatsu CPA, Ltd..

Dated: May 29, 2015 New York, New York

LOWENSTEIN SANDLER LLP

By:/s/ Lawrence M. Rolnick_____

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-and-

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Via ECF